

ANNE ARUNDEL COUNTY

TREASURER

I

1. CURRENT CONTROLS REGISTER

1935-43
jail

Size: 12" x 18" x 6"
Dates: 1935-1943, 1945, 1949-1950
Quantity: 12 volumes
File Arrangement: By year and district
Annual Accumulation: Discontinued

7 cu. ft.

The Current Controls Register lists the total taxes collected each month from each district. Special projects are listed separately with the amount of taxes assignable to each project. Taxes in arrears are included as totals for each district in a separate section. Statistics contained in the Register appear in or could be derived from the Bank Ledger and Tax Journal, both permanently retained.

RECOMMENDATION: DESTROY ACCUMULATION

2. LEVY LIST

jail

Dates: 1910-1917
Size: 12" x 18" x 2"
Quantity: 2 volumes
File Arrangement: By budget account
Annual Accumulation: Discontinued

1/2 cu. ft.

The Levy List was prepared for the use of the Board of County Commissioners in establishing the annual levy. This Ledger is a record of the budget accounts showing the amount assigned to each account

for each levy year, expenditures from the accounts by dates, purpose and amounts, and the balance remaining in each account. Statistics contained in the Levy List are duplicated in the Tax Journal, a permanent record.

RECOMMENDATION: DESTROY ACCUMULATION.

3. REVENUE RECAPITULATION

file
Dates: 1935-1940
Size: 18" x 24" x 3" *1/4 cu ft*
Quantity: 1 volume
File Arrangement: Chronological
Annual Accumulation: Discontinued
Disposable Amount: $\frac{1}{4}$ cubic foot

This record is a year by year analysis of revenue collected from each district in the County, showing the basis of the revenue obtained, with an annual grand recapitulation for the entire County.

RECOMMENDATION: DESTROY ACCUMULATION.

4. CASH RECEIPT TOTALS

file
Dates: 1930-1938
Quantity: 8 volumes
Size: 20" x 20" x 4" *1 cu ft*
File Arrangement: Chronological
Annual Accumulation: Discontinued
Disposable Amount: 2 cubic feet

This record is arranged by year and day, showing daily total cash receipts by class of tax. It was used as an intermediate record to collect and organize financial data for posting to final books of entry.

RECOMMENDATION: DESTROY ACCUMULATION.

5. ASSESSMENT REGISTER

file
Dates: 1909
Size: 12" x 16" x 2" *1/2 cu ft*
Quantity: 1 volume
File Arrangement: Alphabetical by name
Index: By name
Annual Accumulation: Discontinued

This register contains the names of taxpayers and the amounts of their assessments. The Register was apparently used as an intermediate posting record for preparation of the Levy or Tax Roll Books.

RECOMMENDATION: DESTROY ACCUMULATION.

9. TRANSFER CARDS

3 sheets

Dates: 1935-1936, 1940-1944
 Size: 4" x 6"
 Quantity: 8 card trays *1 cu ft.*
 File Arrangement: Alphabetical
 Annual Accumulation: Discontinued
 Disposable Amount: 1 cubic foot

The Transfer Cards show the names of the Grantor and the Grantee, the address or location of the property, the transfer number, number of acres or lot number, improvements, the purchase price, and the date of the transfer. A notation of the recording date is made on the card when the transfer is posted to the Tax Roll Book.

Between 1940 and 1944, the Transfer Cards were arranged by district and then alphabetically by the name of the purchaser.

The information appearing on the cards is found in the Tax Roll Books and in the Assessment Books, the latter being a permanent record.

RECOMMENDATION: DESTROY ACCUMULATION.

10. DELINQUENT TAX ACCOUNTS

3 sheets

Dates: 1935-1937
 Size: 10" x 14" x 2"
 Quantity: 1 volume
 Annual Accumulation: Discontinued
 Disposable Amount: $\frac{1}{2}$ cubic foot

This record lists delinquent taxpayers showing the year or years of the delinquencies, the taxable basis or assessment, and the County and State apportioned share of the tax. Payments, if made, are entered with the date of payment and the amount paid. This information also appears in the Assessment Books, which are permanent records, and in the Tax Roll Books.

RECOMMENDATION: DESTROY ACCUMULATION.

11. TAX SALE NOTICES

100

Dates: 1935-1942
 Size: 5" x 6" x 2"
 Quantity: 5 volumes, 6 cartons
 Annual Accumulation: Office copy discontinued
 Disposable Amount: 14 cubic feet

The Tax Sale Notice was prepared in duplicate, one copy being

mailed to the delinquent taxpayer and the other filed in the office. Since 1942, preparation of the office copy has been discontinued. The notice lists the name of the taxpayer, his address, the district, the Assessment Book folio and line number, the amount of taxes due, and a citation of the statute outlining the procedure to be followed when property is sold for non-payment of taxes. Columnar sheets are interleaved with the notices, showing the total tax sales for the County by districts. Separate sheets for each district are arranged alphabetically, and show the names of the owners, the court docket number, the index number, the County and State taxes and interest due, the advertising cost, and the total amount due the County and State when the property is sold. This information is now recorded on the Tax Sale Cards, and in the Arrearage Ledger, a permanent record.

RECOMMENDATION: DESTROY ACCUMULATION.

12. CHANGE OF ADDRESS CARDS

Permanent
 Dates: 1943-1944
 Size: 4" x 6"
 Quantity: 1 card drawer
 File Arrangement: None
 Annual Accumulation: Discontinued
 Disposable Amount: $\frac{1}{4}$ cubic foot

Each card lists the name of a taxpayer and his former address, the location and lot number of the property, the acreage, improvements, and the new mailing address. Correspondence regarding the change of address is attached to the card in some instances. This information is posted in the Tax Roll Books and in the Assessment Books, the latter being a permanent record.

RECOMMENDATION: DESTROY ACCUMULATION.

13. CASHIER'S STUBS FOR AUTO TAXES

Permanent
 Dates: 1946
 Size: 4" x 6" pads
 Quantity: 14 pads
 File Arrangement: None
 Annual Accumulation: Discontinued
 Disposable Amounts: $\frac{1}{4}$ cubic foot

The Cashier's Stubs are office copies of receipts which were formerly given to the taxpayer upon payment of the motor vehicle auto license tax. On June 1, 1945, the County Treasurers were given authority to issue license plates and the registration card directly upon payment of the registration or license fee. A receipt is no longer necessary as the Registration Card and plates are sufficient evidence of payment.

RECOMMENDATION: DESTROY ACCUMULATION.

14. AUTOMOBILE ASSESSMENT DECREASE AND INCREASE NOTICES

*Parent
file*

Dates: 1935-1946
Size: 12" x 18" x 3"
Quantity: 21 volumes
File Arrangement: Chronological
Annual Accumulation: Discontinued
Disposable Amount: 7 cubic feet

The serialized notices of changes in automobile assessments show the name of the registered owner, the date of the notice, the assessment year, the district number, and the amount of the new assessment.

RECOMMENDATION: DESTROY ACCUMULATION.

15. PURCHASE REQUISITIONS

*Parent
file*

Dates: 1951
Size: 11" x 8 1/2"
Quantity: 1 carton
File Arrangement: By requisition number
Annual Accumulation: Discontinued

Purchase Requisitions were formerly prepared by the Treasurer's Office in triplicate, the original and one copy going to the Purchasing Department for approval and initiation of the Purchase Order (Schedule C-59, Items 2, 4), and one copy was retained in the Treasurer's files. Retention of a file copy has been discontinued.

RECOMMENDATION: DESTROY ACCUMULATION.

16. AUTHORIZATION FOR REINSTATEMENT OF TAX SALES REDEMPTIONS

*Parent
file*

Dates: 1943-1949
Size: 5" x 8"
Quantity: 1 volume
File Arrangement: By serial number
Annual Accumulation: Discontinued

This record is a serialized authorization from the Board of County Commissioners to the Treasurer to reinstate in the Tax Roll Books, property sold.

RECOMMENDATION: DESTROY ACCUMULATION.